



DEXTER CONSULTANTS

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TAX CARD FOR TAX YEAR 2023-24

Updated through Finance Act 2023

Tax Rates for Salaried Individuals

Salaried Person (Rs)	Tax Rates	Sale of goods	Filer	Non-filer
below 600,000/-	0%	By company	5.0%	10.0%
Rs. 600,000 to Rs. 1,200,000	2.5% of the amount exceeding 600,000	By Individual and AOP	5.5%	11.0%
Rs. 1,200,000 to Rs. 2,400,000	15000 + 12.5% of the Exceeding Amount of 1200,000.	Sale of Rice, cotton seed, edible oils	1.5%	3.0%
Rs. 2,400,000 to Rs. 3,600,000	Rs 165,000+ 22.5% of the exceeding amount of 24,00,000	Minimum limit on tax deduction for payments against goods and services Shall be Rs 75000/- and Rs 30,000/- per annum		
Rs. 3,600,000 to Rs. 6,000,000	Rs 435,000 + 27.5% of the amount exceeding Rs 3,600,000	Services	Filer	Non-filer
Exceeding Rs. 6,000,000	Rs 1,095,000+35% of the amount exceeding Rs 6,000,000	By Company	9%	18%
Tax Rates for AOPs And Non-Salaried Individuals		By Individual and AOP	11%	22%
Business Income (Rs)		By expert house of services Rendered		
below 600,000/-	0%	Advertisement Services (Electronic/print media)	1.5%	3%
Rs. 600,000 to Rs. 800,000	7.5% of the Exceeding amount of the 600,000	Advertisement Services Other than (Electronic/print media)		
Rs. 800,000 to Rs. 1,200,000	Rs. 15,000 + 15% of the amount exceeding Rs. 800,000	Transport services		
Rs. 1,200,000 to Rs. 2,400,000	Rs. 75,000 + 20% of the amount exceeding Rs. 1,200,000	Freight forwarding services		
Rs. 2,400,000 to Rs. 3,000,000	Rs 315,000 + 25% of the exceeding amount Rs 2400,000	Air cargo services		
Rs. 3,000,000 to Rs. 4,000,000	Rs 465000 + 30% of the amount exceeding Rs 3,000,000.	Courier services		
Exceeding Rs. 4,000,000	Rs. 765,000 + 35% of the amount exceeding Rs 4,000,000	Manpower outsourcing services		
Tax Rates for rent of immovable property- Individual and AOP's		Hotel services		
Rental Income (Rs)		Security guard services		
Upto Rs.300,000	0%	Software development services		
Rs.300,000 to.600,000	5% of exceeding amount Rs. 300,000	IT services and IT enabled services		
Rs.600,000 to Rs.2,000,000.	Rs.15,000 + 10% of amount exceeding Rs.600,000.	Tracking services	4%	8%
Upto Rs.2,000,000.	Rs.155,000 + 25% of amount exceeding Rs.2,000,000	Share registered services		
Companies		Engineering services		
		Car rental services		
		Building maintenance services		
		Inspection services		
		Certification Services		
		Testing services		
		Training services		
		Warehouse services		
		Asset management services		
		Data services under license issued by (PTA)		
		Telecommunication Infrastructure (tower) services		

Upto Rs.300,000	Filer	Non-filer
Rs.300,000 to.600,000	5% of exceeding amount Rs. 300,000	100% of the amount calculated of Filer
Rs.600,000 to Rs.2,000,000.	Rs.15,000 + 10% of amount exceeding Rs.600,000.	100% of the amount calculated of Filer
Upto Rs.2,000,000.	Rs.155,000 + 25% of amount exceeding Rs.2,000,000	100% of the amount calculated of Filer
Companies		30%

Other important tax rates	Tax Rates
Companies- General	
Small Company	20%
Banking Company	39%
All other Companies	29%
Alternate Corporate Tax (ACT)	17%
Sui Northern Gas, & SNGPL, Pakistan Airlines, Poultry Industries	0.75%
Oil Refineries, Motorcycle Dealers, and Oil Marketing Companies	0.5%
Petroleum Agents, Distributors of Pharmaceutical products,FMCG	0.25%
In All Other Cases	1.25%

Super Tax Income under section 4C	Tax Rates 2022	Tax Rates 2023
Where income does not exceed Rs. 150 million	0% of the income	0% of the income
Where income exceeds Rs. 150 million but does not exceed Rs. 200 million	1% of the income	1% of the income
Where income exceeds Rs. 200 million but does not exceed Rs. 250 million	2% of the income	2% of the income
Where income exceeds Rs. 250 million but does not exceed Rs. 300 million	3% of the income	3% of the income
Where income exceeds Rs. 300 million but doesn't exceed Rs 350 million	4% of the income	4% of the income
Where income exceeds Rs. 350 million but doesn't exceed Rs 400 million	4% of the income	6% of the income
Where income exceeds Rs. 400 million but doesn't exceed Rs 500 million	4% of the income	8% of the income
Where income exceeds Rs. 500 million	4% of the income	10% of the income

Tax on sale- specified sector	Filer	Non-filer
Sale to distributors, dealers and wholesalers	0.1%	0.2%
Sale of Distributors of Fertilizer	0.3%	0.5%
other than fertilizers	0.1%	0.2%
Tax on sale to retailers- Electronics	1%	2%
Tax on sale to retailers- Others	0.5%	1%

Gain on immovable property	Open Plots	Constructed	Flats
Where the holding period does not exceed one year	15%	15%	15%
Where the holding period exceeds one year but does not exceed two years	12.5%	10%	7.5%
Where the holding period exceeds two years but does not exceed three years	10%	7.50%	0
Where the holding period exceeds three years but does not exceed four years	7.5%-	5%	-
Where the holding period exceeds four years but does not exceed five years	5%	0	-
Where the holding period exceeds five years but does not exceed six years	2.5%	-	-
Where the holding period exceeds six years	0%	-	-

Telephone Users	Tax Rates
Telephone Subscriber (Other than Mobile Phone) exceeding Rs. 1000 monthly bill	10% on exceeding amount
Internet, Mobile telephone and pre-paid internet or telephone card	8%

Tax at Import stage	Filer	Non-filer
Persons importing goods classified in Part I of the Twelfth Schedule	1%	2%
Persons importing goods classified in Part II of the Twelfth Schedule	2%	4%
Persons importing goods classified in Part III of the Twelfth Schedule	5.5%	11%
If the importer is commercial for the goods specified in Part III of the Twelfth Schedule	4%	8%

Tax on cash withdrawal from bank on 50,000/- and above	Filer	Non-filer
	0%	0.6%

Tax on cash withdrawal from bank on 50,000/- and above	Filer	Non-filer	
	0%	0.6%	
TAX ON PERSONS FALLING UNDER SECTION 147(5C)(i) FOR COMMERCIAL BUILDINGS			
Any Size (Sq Ft)	Rs.250 per Sq. ft.	Rs.230 per Sq. ft.	Rs.210 per Sq. ft.
TAX ON PERSONS FALLING UNDER SECTION 147(5C)(ii) FOR RESIDENTIAL BUILDINGS			
Upto 3000 Sq Ft	Rs.80 per Sq. ft	Rs.65 per Sq. ft	Rs.50 per Sq. ft
3000 Sq Ft and Above	Rs. 125 per Sq. ft.	Rs. 110 per Sq. ft.	Rs. 100 per Sq. ft.
TAX ON PERSONS FALLING UNDER SECTION 147(5C)(iii)			
Any Size (Sq Yds)	Rs. 150 per Sq. yd	Rs. 130 per Sq. yd	Rs. 100 per Sq. yd
TAX ON PERSONS FALLING UNDER SECTION 147(5C)(iv) FOR DEVELOPMENT OF INDUSTRIAL AREA			
Any Size (Sq Yds)	Rs. 20 per Sq. yd	Rs. 20 per Sq. yd	Rs. 10 per Sq. yd
Advance Tax on Purchase, Registration and Transfer of Motor Vehicles			
Engine Capacity	Filer	Non-filer	
upto 850cc	Rs 10,000.00	Rs 20,000.00	
851cc to 1000cc	Rs 20,000.00	Rs 40,000.00	
1001cc to 1300cc	Rs 25,000.00	Rs 50,000.00	
1301cc to 1600cc	Rs 50,000.00	Rs 100,000.00	
1601cc to 1800cc	Rs 150,000.00	Rs 300,000.00	
1801cc to 2000cc	Rs 200,000.00	Rs 400,000.00	
2001cc to 2500cc	6% of the Value	12% of the value	
2501cc to 3000cc	8% of the Value	16% of the value	
Above 3000cc	10% of the Value	20% of the value	